App F IX—4

Previous References
Mr 101 - 43 17
Rc 295 32 - 11
Cm 34 53 - 18
Cm 29 55 - 27
Later References

1956 57
Cm

File No 29 S6
Serial Nos 2, 8

MYSORE GOVERNMENT SECRETARIAT

Serial Nos 2

P26-E **Part B for** August 1956

SUBJECT

Entertainment Tax Payable by the Bang Race club

WD 0249—GPB—25 000—16 9 55

L 8094-100 9 8 56

To ~~C C~~ Commissioner C C
Chro & Regrs
" Commissioner of Stamps
" D C Bangalore Dist
" A G
" C S P J
" Secretary Race Club
" Secretary Kpke Race Club

24/8/56

Entertainment Tax – due from Bangalore Race club

[App F III 2 /

Mysore Government Secretariat

File No 1013/mk of 195

Serial No

Letter No Sht PR 38/55 56 dated 30-4-56 from the DC Bangalore requesting that necessary instructions may be issued to the authorities of the Bangalore Race Club to pay the arrears of entertainment tax due from them

1) The DC Bangalore reports that Hon Secy Bangalore Race Course who was requested to pay the entertainment tax dues at the enhanced rate of 18¾ as per Notification No L 11417-24/CM 29 55 27 dated 15-12-1955, has refused to pay the same on the ground that the Race club is entitled to pay the tax at ¼ of the gross collections as per directions made in the Special GO L 7308-73/ml 475-32-10 dated 10 5 33 and further they have paid 50/ surcharge as per Notification L 8157/ml 101 43 17 dated 8 2 44

2) From the copies of letters received from the authorities of Bangalore Race club, it is seen to have stated that the GO dated 15 12 55 directing the enhanced rate of 18¾/ applicable even to Bangalore Race club also, will have effect from the date of the GO and it has and can have no application to the period anterior to it and therefore the amount claimed by the DC, is not payable by the club – vide their letter No 361 dated 5 1 56

3) But in their letter letter No 431 dated 3 2 56 the Secy Race club is seen to have stated that the Notification No L 7611/CM 34 & 3 18 dated 29 9 53

Serial No

does not seem to have superseded to any extent the prior GO No L 7368 73/Mel 275 32-10 dated 10/12-533 specifying that entertainment taxe may be paid at 1/9 of the gross collections, or the contrary the GO dated 10/12 s 33 cited above is left in fact and continued to be in operation and that therefore the club was justified in pointing out that the amount claimed by you the DC was not payable by the club

4) the payment of entertainment tax - by the Race clubs Bangalore and Mysore at 1/9 of the gross sum realised on account of admission tickets to the enclosures, - as governed by the GO L 7368 73/Mel 275 32 10 dated 10 5-1933 - Subsequently in Notification L 8157/Mel 101-43-7 dated 8-2 44, under the Mysore Amusements and Betting Taxes and Stamp duties (War Surcharge) Emergency Act L 14 of 1943, - a surcharge of 50/- was imposed on the rate of entertainment tax fixed by Govt according to Amusement Tax provisions

5) Later the question of levy of entertainment tax at an enhanced rate was considered and it was decided in Notification No L 7611/CM 34 53-18 dated 29 9 53 that the entertainment taxe may be fixed at the following rates -

1) at the rate of four pies where the payment for admission is one and a half annas or more but less than eight annas.

'N'

'G' on a general basis,

Serial No

ii) at eighteen and three fourths per cent where the payment for admission is eight annas or more

b) But when the Secy Race Club Bangalore has refused to pay the entertainment tax at the enhanced rate of 18¾/-, the DC Bangalore has sought orders in the matter. After considering the question in detail, it was directed in GO L11417-24/CM 29 55 27 dated 15 12 1955 that the rates fixed in Notification dated 29 9 53 referred to above, are applicable to the Bangalore Race Club also and that the previous order L7368 73/ ml 27532 10 dated 10 5 33 stands superseded by the order

7) The Secy Race Club does not seem to be aware of the latest order GO L11417-24/ dated 15 12 55 his attention will be invited to the GO, by DC Hqrs This is with reference to para (3) supra

8) The point for consideration and orders is whether the payment entertainment tax at the enhanced rate of 18¾/- is to be made to have effect from the date of the Notification dated 29 9-1953 (Notification L7611/CM 34 53-18 dt 29 9 53 or it is to be given effect to from the date of the latest GO dated 15 12 55 ordering that the enhanced rates are applicable to the Bangalore Race Club also. This is with reference to para (2) supra

In orders of Govt

N C L 1 Sheet

Entertainment Tax payable by the
1013/Ml File No Bangalore Race club of 195

Mysore Government Secretariat

Serial No

9) Please see portion marked 'A' in page 3 which pertains to the letter dt 5-1-56 of the secretary, Bangalore Race club in which he has quoted the go NL 114 17-24/c 27 dt 29-5-55-27 dt 15/12/55 and in which he has stated that the enhanced rates operative with from 15-12-55, the date of go the stand taken by the secretary, Race club appears to be correct in format and terms — — — ? — 1 flg H

Ms 28/5 10) The D.C. should have enforced the payment of Entertainment Tax by the Race club according to the orders issued from time to time But now, the Race-club seems to have Recovered the E tax at a lesser rate prior to 15-12-55 and therefore the enhanced rate may be made applicable from 15-12-55 — A — 28/5 — 1 flg H

(See Note 1 Leg) — — 11) Secy to G.O.R! — B — 2/6/56 — A

(1 flg) — 12) The portion as A in para 9 may be accepted — 1 flg H Ls 6/6 13) 8/6 W 8/6

EDUCATION & L S — 30 MAY 1956 — GOVERNMENT OF MYSORE

FINANCIAL SECRETARY GOVT. OF MYSORE - 5 JUN 1956 L O No 2848 Fl

EDUCATION & L S SECRETARIAT 3417 5 JUN 1956 GOVERNMENT OF MYSORE

WD 0260—GPB—P Z S 1 30 000—21-5 55

Entertainment Tax payable by the Bangalore Race club

Myso e Government Secretariat | 1013/rel File No of 195 | [App F III 2

Serial No

14) Submit for orders The papers may be submitted to the Secy Edn & L&S - refee para (11) supra

9/6/56
Ms 11/6

15) Draft of memo of the Finance Secy may be accepted

12/6

Secy Edn & Lsg)

7565

16)

12/6/56

Minister L&S)

1576

OFFICE OF THE MINISTER FOR PUBLIC HEALTH & LOCAL SELF GOVERNMENT
15 JUN 1956
No 1180

17)

10/7/56

1217

18) Draft L&O is put up for appl

26/7
M 27/7

19)

6/8/56

L&O 8094-100/EM 29-58-8 dated 9-8-58

Copy cc to The Manager Govt of Stamps, Dte Bld Myso

Addl, Controller Stamps, Secy Race club Bangalore

Supdt Mysore Races

Sometime the allocation of seats notified in order dt 29-9-53 to Bangalore Race club were effective from 15-12-55

Note—Cover Sheet

File No	of 195	Mysore Government Secretariat
		Serial No

WD 0260—GPB—P Z S 1,80 000—21-5-55

eR 29-56-2

8 MAY 1956

Office of the Deputy Commissioner,
Bangalore District, Bangalore,
Dated the 30th April 1956

No Ent P 38/55-56

To

The Secretary to Government,
Education and Local Self Government Department,
BANGALORE

Sir,

Sub - Entertainment tax payable by the Race Club on Gate Collections at ~~Bangalore~~ 18%

I write to state that the Bangalore Race Club has been paying the Entertainment tax on the Gate Collections at 1/9 of the gross collections relying on the G O No L 7368-73/Fin 275-32-10 dated 10/12-5-1932

Since the rate of Entertainment Tax was revised to 18% vide G O No L 7611/CH 34-53-18 dated 29-9-1953, the Race Club was asked to pay the Entertainment Tax at this revised rate But, the Secretary of Bangalore Race Club has refuted the liability of Club to pay such higher rate of Entertainment Tax, on the ground that the Special Government Order No 7368-73 Fin 275-32-10 dated 10/12-5-1932 has permitted the Race Club to pay Entertainment Tax at 1/9 of the Gross Collections They have also paid 50% surcharge as per G O No L 8157/Fin 101-43-17 dated 8-2-1944

Subsequent Government Order No L 7611/CH 34-53-18 dated 29-9-53 has fixed the rate of Entertainment tax leviable on all payments ~~for~~ for admissions ~~to~~ any entertainment at 18%

A clarification in this behalf was requested from your, about the liability of Race Club to pay the same rate of Entertainment Tax in view of this Government Order of 29-9-1953

It has been stated in your order No L 11417-24/CH 29-55-27 dated 15-11-1955 that the rates fixed in Notification No L 7611/CH 34- dated 29-9-1953 are applicable to the Bangalore Race Course also

The copies of letters Nos 361 dated 5-1-1956 and 431 dated 3-2-1956 received from the Honorary Secretary, Bangalore Race Course are also enclosed herewith for perusal and issuing necessary directions

PTO

(21)

in the matter.

Yours faithfully,

(L MUNISWAMY)
DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

HR/

Cop of letter from the Honorary Secretary, Bangalore Race Club, No 301 dated 5-1-1956 to the Deputy Commissioner, Bangalore District, Bangalore

---

Sub Entertainment tax payable on the tickets sold at the gate

---

I rite to state that since the G O No L 11417-24/CI 29-55-27, operates only from 15th December 1955, it has and can have no application to the period antirear to it That being so the amount claimed in your letter is not payable by the Club

---

Copy of letter from the Honorary Secretary, Bangalore Race Club, No 431 dated 3-2-1956 to the Deputy Commissioner, Bangalore District, Bangalore

---

Sub - Entertainment tax payable on the tickets sold at the Gate

---

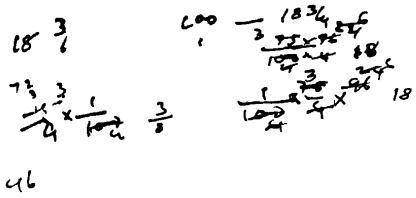
Ref - Your letter No P P 38/55-56 of 7-1-1956

With reference to the above, I am directed to state that a perusal of Government Order No L ~~7155~~ 7611/CI 34-53-18 dated 29-9-1953 should make it clear that it would be impossible for anyone to suggest that that Government Order superseded to any extent the Notification No L 7368-73/A1 275-32-10 dated 10/12th May 1933 On the contrary the Government Order dated 10/12th May 1933 was left intact and continued to be in operation It would therefore be needless to add that the Club was justified in pointing out that the amount claimed by you was not payable by it

---

"Copy"

for Deputy Commissioner,
Bangalore District



M G S App F VI—G 2]

SUBJECT

Diary No of letter replied to

Mysore Government Secretariat

( )

the 195

Date of issue 195

Signed by

May this be—
(i) printed ?
(ii) treated as a Standing Order ?
(iii) published in the Gazette English Part ?
(iv) translated ?
(v) placed at the disposal of the Press ?
(vi) published in the Gazette Kannada Part ?

H

Section C 07
Serial No 29-56
File No 8

Proceedings of the Government of Mysore

Read— ~~G O No 2 B 11 88~~ G O No 2 73687 / Rel 275-32-10 dated 10/~~2~~-5 1933 directing that the Mysore Race and the Bangalore Race Club may pay the amount of entertainment tax by means of a composition ~~Order thereon—No.~~ amount computed at one ninth of the gross sum realised on account of admission tickets ~~to the enclosure~~ to the enclosure

2) G O No 2 11417-24 / Ent 29 55 27 dated 15-12-55 directing that the rates fixed in Notification No L 7611 / Ent 34-53-18 dt 29-9-53 are applicable to Bangalore Race Club also and that the previous order

order NO L 7368 53/ML 275-32 10

dated 10 5 1933 cited above stands

superseded by this order

3) Letter No Ent AR 38/5556 dated PWD

30-4-56 from the DC Bangalore requesting for clarification in regard

to the date from which the Bangalore

Race club becomes payable at the has to pay

enhanced rate of Tax fixed in

Notfn No dated 29 9 53 referred to above

Go No 8094-100 D 9-8-56

~~Date~~ *List of Enclosures*

The rate fixed in Notfn. No L 7611/em

344-53 18 dated 29 9 53 are applicable to

the Bangalore Race Club from the date of the 15 12 55

GO L 11417-24/em 29-55 27 dated 15 12 55

6/8/56

Copied by

Examined by

Dr Sec to Govt

Govt Rlts & Secys

26/8

1) Copies to the Mayor.
2) Copy of Stamps
3) DC Bangalore & Mayor
4) Controller S&D
5) Secy Race club, Bangalore
6) Secy Mysore Race

WD 03040—GPB—40 000—13-8-53